

## Exhibit X



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20005

INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

September 12, 2018

Jonathan Manes  
Civil Liberties & Transparency Clinic  
University at Buffalo School of Law  
507 O'Brian Hall, North Campus  
Buffalo, NY 14260-1100

Dear Mr. Manes:

This is to acknowledge receipt of your Freedom of Information Act (FOIA) request which was sent and received by the Treasury Inspector General for Tax Administration (TIGTA) on September 10, 2018. Specifically, you are requesting the following pertaining to law enforcement hacking:

1. Any reports, memoranda, summaries or similar documents arising out of an investigation, internal inquiry, audit, evaluation or other oversight activity that concerns hacking techniques or the use of equipment, software and/or technology that implements or facilitates hacking techniques.
2. Any records that the OIG relied upon in the course of preparing reports or other documents responsive to request (1) above.

In response to your request for expedited processing, U.S. Department of the Treasury FOIA Regulations at 31 CFR Part 1, Subpart A 1.5(e) state you must demonstrate a compelling need to meet the requirements for expedited processing. The Regulations define "compelling need" as:

- (1) "Failure to obtain the requested records on an expedited basis could reasonably be expected to pose an imminent threat to the life or physical safety of an individual;" or
- (2) "With respect to a request made by a person primarily engaged in disseminating information, urgency to inform the public concerning actual or alleged Federal Government activity."

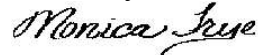
The Regulations also require that the "compelling need" be supported in a statement and certified to be true and correct to the best of your knowledge and belief according to the form prescribed by 28 U.S.C. 1746, "I declare under penalty of perjury that the foregoing is true and correct. Executed on [date]."

Based on these regulatory criteria and the information you provided, we are unable to grant your request for expedited processing. You may appeal this decision within ten (10) days from the date of this letter. Your appeal must be in writing and signed by you. The appeal letter should be clearly marked "Appeal for Expedited Processing." Please address the envelope as follows:

Freedom of Information Act Appeal Re: Expedited Processing  
Treasury Inspector General for Tax Administration  
Office of Chief Counsel  
City Center Building  
1401 H Street, NW, Suite 469  
Washington, DC 20005

If you have any questions, please contact Government Information Specialist Monica Frye at (202) 622-2738 or [monica.frye@tigta.treas.gov](mailto:monica.frye@tigta.treas.gov) and refer to Disclosure File # 2018-FOI-00260.

Sincerely,

A handwritten signature in cursive script that reads "Monica Frye".

Monica Frye  
(For) Amy P. Jones  
Disclosure Officer

Enclosure